

To request a hearing after a Notice of Tax Liability has become final, one must submit a written application therefor to the Chief Administrative Law Judge pursuant to the requirements of 86 Ill. Adm. Code 200.175. (This is a GIL).

February 28, 2002

Dear Xxxxx:

This letter is in response to your letter dated January 7, 2002. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be accessed at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you refer to a Notice of Tax Liability that was issued against your client for the purchase of an airplane. You have enclosed certain documents to support your contention that the acquisition of this aircraft should not be subject to Illinois tax. You also state that this matter was protested on December 19, 2000.

For the reasons stated below, we do not have the authority to cancel this assessment based upon your correspondence. We do note that the documents show that the plane was registered on Federal Aviation Administration records to an Illinois address. That creates a presumption that the plane was purchased for use in Illinois.

Department records do not show that the taxpayer protested this matter and requested an administrative hearing within the statutorily prescribed timeframe. Please refer to 86 Ill. Adm. Code 200.120. This means the Notice of Tax Liability has become a final assessment. To request a hearing after a Notice of Tax Liability has become final, one must submit a written application therefor to the Chief Administrative Law Judge pursuant to the requirements of 86 Ill. Adm. Code 200.175, enclosed. As explained in the regulation, the granting of such an initial hearing is discretionary.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Karl W. Betz  
Associate Counsel

KWB:msk  
Enc.